CUMULATIVE INDEX

This index includes all the material published in Taxation for Lawyers, Volume 19, July/August 1990–May/June 1991.

Accounting

Allocating purchase price to assets regains importance, *by Darlene A. Smith, Patrick Hennessee, and Clifford Hutton*, 19 TL 358, May/Jun 91

Change of key employee on policy is not tax free, 19 TL 376, May/Jun 91

Corp. can use cash and accrual methods simultaneously, 19 TL 375, May/Jun 91

Deductions, brackets, exemptions change, 19 TL 129, Nov/Dec 90

Employee expense reimbursements, 19 TL 257, Mar/Apr 91

Insolvents can avoid income from discharges of debt, *by Howard S. Sturm*, 19 TL 230, Jan/Feb 91

Installment election virtually irrevocable, 19 TL 94, Sep/Oct 90

Installment sale built-in gain rules expanded, 19 TL 33, Jul/Aug 90

Interest deduction not limited to amount accrued before first installment, 19 TL 52, Jul/Aug 90

Look-back rules, 19 TL 129, Nov/Dec 90

Luxury tax, 19 TL 193, Jan/Feb 91

Payment on son's loan did not result in a bad debt, 19 TL 315, Mar/Apr 91

Piecemeal approach saves deduction, 19 TL 2, Jul/Aug 90

Related party sales, 19 TL 2, Jul/Aug 90

Replacement limits gain on installment sale to ESOP, 19 TL 375, May/Jun 91

Revenue Reconciliation Act—Nickels and dimes add up, *by Andrew E. Zuckerman and Eileen J. O'Connor*, 19 TL 196, Jan/Feb 91

Sale/leaseback transaction fails sham test, 19 TL 314, Mar/Apr 91

SS wage base increased, 19 TL 193, Jan/Feb 91

Tax avoidance motive triggers installment resale rule, 19 TL 121, Sep/Oct 90

Compensation

Dependent care safe harbor extended, 19 TL 193, Jan/Feb 91

Job experience justifies salary to owner's wife, 19 TL 180, Nov/Dec 90

Keeping independent contractors from being reclassified, *by Stuart Dubl and Donna M. Shaw*, 19 TL 210, Jan/Feb 91

Many options are available in structuring compensation plans for key executives, *by Judith A. Thorp*, 19 TL 20, Jul/Aug 90

Restricted shares, 19 TL 66, Sep/Oct 90

Some benefits are wages for FICA and FUTA, 19 TL 308, Mar/Apr 91

Warrants for debt guarantee were not compensation, 19 TL 373, May/Jun 91

Corporations

Beneficiaries are stock owners despite trustee's discretion, 19 TL 186, Nov/Dec 90

Business purposes, 19 TL 257, Mar/Apr 91

Buy-sell agreements are still powerful tools after RRA '90, *by John R. Jones, Jr. and Robert W. Fisher*, 19 TL 294, Mar/Apr 91

Final Regs. on AMT adjustment add a few wrinkles, 19 TL 312, Mar/Apr 91

Hostile takeover you win; friendly takeover you lose, 19 TL 242, Jan/Feb 91

Income tax considerations of buy-sell agreements, *by John R. Jones, Jr. and Robert W. Fisher*, 19 TL 164, Nov/Dec 90

Lack of payments indicates debt was canceled, 19 TL 242, Jan/Feb 91

No tax to husband on redemption of ex-spouse's interest, 19 TL 313, Mar/Apr 91

Sale of subsidiary leads to partial liquidation, 19 TL 243, Jan/Feb 91

Settlement with part owner was not disguised dividend, 19 TL 186, Nov/Dec 90

Tax-free spin-offs require a valid business purpose, *by Robert Haran*, 19 TL 133, Nov/Dec 90

The AMT adjustment for current earnings comes into focus with new Proposed Regs., *by John L. Snyder*, 19 TL 106, Sep/Oct 90

Three ways to break up a corporation to meet owners' needs, *by Ray A. Knight and Lee G. Knight*, 19 TL 346, May/Jun 91

Traditional tax considerations in sale of a business no longer valid, *by David D. Green and Stephanie Shapkin*, 19 TL 88, Sep/Oct 90

Transfer of parent stock for subsidiary is not redemption, 19 TL 78, Sep/Oct 90

Transfer scheme can't change dividend into capital gain, 19 TL 312, Mar/Apr 91

Drafting Suggestions

Designating a reporting person in a real estate transaction, 19 TL 377, May/Jun 91

Drafting agreements with tax preservation or indemnity clauses, 19 TL 60, Jul/Aug 90

Drafting distribution provisions in a partnership agreement, 19 TL 124, Sep/Oct 90

Drafting nonqualified compensation plans, 19 TL 250, Jan/Feb 91

Drafting revocable living trust instruments, 19 TL 188, Nov/Dec 90

Structuring a sale to maximize its tax benefits, 19 TL 316, Mar/Apr 91

Estate Planning

Conditional power precluded deduction election, 19 TL 53, Jul/Aug 90

Crummey powers don't protect annual exclusion, 19 TL 306, Mar/Apr 91

Death of heir ends recapture period, 19 TL 304, Mar/Apr 91

Disclaimer bars redemption from being a dividend, 19 TL 239, Jan/Feb 91

Disclaimer of a statutory share, 19 TL 1, Jul/Aug 90

Disclaimer of joint interest valid after first tenant dies, 19 TL 366, May/Jun 91

Disclaimer qualifies a trust as QTIP, 19 TL 1, Jul/Aug 90

Disclaiming speculative interests, 19 TL 66, Sep/Oct 90

Discretionary powers of trustee no bar to QTIP, 19 TL 305, Mar/Apr 91

Distributions based on need bar QTIP treatment, 19 TL 93, Sep/Oct 90

Estate is taxed on waiver of executor's commissions, 19 TL 238, Jan/Feb 91

Form of transfer keeps trust assets out of estate, 19 TL 32, Jul/Aug 90

Gifts can be revalued for estate tax, 19 TL 238, Jan/Feb 91

Grace period for amending special-use election, 19 TL 367, May/Jun 91

Grantor trusts need not use calendar year, 19 TL 66, Sep/Oct 90

Interest deductible despite lengthy administration, 19 TL 366, May/Jun 91

IRS halts advance rulings on charitable trusts, 19 TL 112, Sep/Oct 90

New life insurance forms enhance its use as an effective estate planning tool, *by George H. Rogers, III*, 19 TL 44, Jul/Aug 90

No appraiser-client privilege, 19 TL 1, Jul/Aug 90

Not all trust income must be distributed to be QTIP, 19 TL 174, Nov/Dec 90

Power of attorney can be used to disclaim interest, 19 TL 174, Nov/Dec 90

Pre-death trust transfers included in estate, 19 TL 304, Mar/Apr 91

Preparing for an estate tax examination, *by Dennis R. Schmidt and Thomas C. Pearson*, 19 TL 268, Mar/Apr 91

Right of first refusal precludes marital deduction, 19 TL 367, May/Jun 91

Stock valued in light of legal uncertainties, 19 TL 11, Jul/Aug 90

Withdrawal from money fund precludes disclaimer, 19 TL 32, Jul/Aug 90

How Would You Rule?

Are expenses for vacant rental property deductible?, 19 TL 145, Nov/Dec 90

Are fiduciary fees subject to self-employment tax?, 19 TL 331, May/Jun 91

Can alimony due from an insolvent ex-spouse be a bad debt?, 19 TL 209, Jan/Feb 91

Does an insured transfer a policy by paying the premiums?, 19 TL 122, Sep/Oct 90

How deep must the IRS dig to find a change of address?, 19 TL 39, Jul/Aug 90

When must a prize of free tuition be included in income?, 19 TL 286, Mar/Apr 91

Partnerships

Giving partnership interests for services may be costly, *by John G. Schmalz, Robert J. Crnkovich, and Rhoda C. Bolton*, 19 TL 260, Mar/Apr 91

Limited partnership interests exchanged tax free, 19 TL 365, May/Jun 91

No Regs. means no at-risk limit, 19 TL 302, Mar/Apr 91

Partner's distributive share, 19 TL 2, Jul/Aug 90

Partnership formation doesn't threaten S corp. status, 19 TL 302, Mar/Apr 91

Preserving a partnership when the general partner files for bankruptcy, *by Andrew J. Lubrano*, 19 TL 102, Sep/Oct 90

Tax Court takes expansive view of partnership notices, 19 TL 120, Sep/Oct 90

Tax matters partner: Scope of authority and factors in making an effective choice, *by Carla A. Green*, 19 TL 68, Sep/Oct 90

TMP selection valid despite partnership's later bankruptcy, 19 TL 244, Jan/Feb 91

Transfer of property or services for a partnership interest not always tax free, *by James W. Zisa*, 19 TL 4, Jul/Aug 90

Personal

Age discrimination damages are excludable, 19 TL 129, Nov/Dec 90

Age discrimination damages are personal and not taxable, 19 TL 26, Jul/Aug 90

Alimony could not be increased by oral agreement, 19 TL 246, Jan/Feb 91

Assuming mortgage supports interest deduction, 19 TL 65, Sep/Oct 90

Charitable deduction denied parents of missionaries, 19 TL Cover 2, Jul/Aug 90

Coming out of retirement proves costly, 19 TL 65, Sep/Oct 90

Cosmetic surgery deduction, 19 TL 193, Jan/Feb 91

Director's legal fees deductible, 19 TL 247, Jan/Feb 91

Employee cannot reclassify part of his salary as a dividend, 19 TL Cover 2, Jul/Aug 90

Expenses of a corporation paid by a shareholder, 19 TL 65, Sep/Oct 90

Failure to follow plan shows lack of profit motive, 19 TL 300, Mar/Apr 91

Gain taxed despite claim of earlier transfer, 19 TL 370, May/Jun 91

Honest estimate for extension could err by $200,000, 19 TL 301, Mar/Apr 91

Innocent spouse, 19 TL Cover 2, Jul/Aug 90

Interest on personal injury award is taxable, 19 TL 176, Nov/Dec 90

Investors were employers, not lessors, 19 TL 25, Jul/Aug 90

Is it getting harder for a spouse to be innocent?, *by Randall K. Serrett and Jerome S. Horvitz*, 19 TL 354, May/Jun 91

Leveraged equipment leasing retains its tax advantages, but a taxpayer must be at risk, *by David E. Kerestes*, 19 TL 28, Jul/Aug 90

New job with same employer is not temporary, 19 TL 370, May/Jun 91

Not all receipts from clients are taxed currently, *by R. Wayne Saubert and W. Eugene Seago*, 19 TL 226, Jan/Feb 91

Number of U.S. millionaires doubled from 1982 to 1986, 19 TL 246, Jan/Feb 91

Off-hand response cannot be "relied" on, 19 TL 112, Sep/Oct 90

Payments to CPA and his wife were gifts, 19 TL 301, Mar/Apr 91

Points to obtain permanent mortgage are deductible, 19 TL 77, Sep/Oct 90

Sale of a house in trust for Medicaid planning, *by John J. Bowe*, 19 TL 276, Mar/Apr 91

Scope of innocent spouse rules narrowed by recent developments, *by John C. Zimmerman*, 19 TL 96, Sep/Oct 90

Tax benefits for elderly continue to erode, but tax savings strategies are still available, *by Nancy J. Foran and Barbara A. Theisen*, 19 TL 114, Sep/Oct 90

Tax Court's new test for home offices expands availability of the deduction, *by Robert T. Kelly, Jr.*, 19 TL 48, Jul/Aug 90

Tax planning when a client separates from or divorces a spouse, *by Jordon Rosen*, 19 TL 140, Nov/Dec 90

Travel to seminars not automatically deductible, 19 TL 176, Nov/Dec 90

Two year's travel was temporary, 19 TL 129, Nov/Dec 90

Unemployed secretary deducts expense of job hunt, 19 TL 178, Nov/Dec 90

Practicing Before the IRS

A return must be filed, even if a refund is due, 19 TL 126, Sep/Oct 90

Accuracy and preparer penalty Prop. Regs. aimed at practitioners, 19 TL 380, May/Jun 91

Advance payments must be clearly identified, 19 TL 64, Jul/Aug 90

Checklist for estate and gift tax ruling requests, 19 TL 381, May/Jun 91

Disclosure rules pit preparers against clients, 19 TL 127, Sep/Oct 90

Documents needed to expedite an offer in compromise, 19 TL 190, Nov/Dec 90

Equitable recoupment claim denied, 19 TL 63, Jul/Aug 90

Examiner must get advance notice of audio recording, 19 TL 254, Jan/Feb 91

False return penalty does not apply to each K-1, 19 TL 62, Jul/Aug 90

Interest accrues on refund until check is delivered, 19 TL 319, Mar/Apr 91

Interest does not have to be paid on lost refund check, 19 TL 126, Sep/Oct 90

IRS adjusted NOL and ITC even though years were closed, 19 TL 252, Jan/Feb 91

IRS may omit issuing 30-day letter, 19 TL 127, Sep/Oct 90

List of no-ruling areas expanded, 19 TL 254, Jan/Feb 91

New IRS practice forms released, 19 TL 320, Mar/Apr 91

No comfort ruling policy is canceled, 19 TL 64, Jul/Aug 90

Payment of tax with timely return voids extension, 19 TL 190, Nov/Dec 90

Period extended before valid power of attorney, 19 TL 381, May/Jun 91

QTIP election must be clear and unequivocal, 19 TL 126, Sep/Oct 90

Refund claim could be filed after Form 870-AD, 19 TL 63, Jul/Aug 90

Revised procedures for requesting IRS guidance, 19 TL 382, May/Jun 91

Should IRS pay legal fees when it loses?, 19 TL 64, Jul/Aug 90

Tax matters partner must be a partner, 19 TL 319, Mar/Apr 91

Time and place criteria set for examinations in Temporary Regs., 19 TL 62, Jul/Aug 90

Unauthorized third-party requests are acceptable, 19 TL 127, Sep/Oct 90

When terms remain open, a settlement is not final, 19 TL 191, Nov/Dec 90

Wife's wages cannot be seized for husband's penalty, 19 TL 64, Jul/Aug 90

Procedure

Amending returns cannot correct erroneous treatment, 19 TL 185, Nov/Dec 90
Checklists, 19 TL 257, Mar/Apr 91
Erroneous advice bars late-filing penalty, 19 TL 66, Sep/Oct 90
Filing corrected information returns may reduce penalties, 19 TL 99, Sep/Oct 90
Government owes interest on lost check, 19 TL 193, Jan/Feb 91
Misaddressed deficiency notice, 19 TL 257, Mar/Apr 91
No-rule areas added, 19 TL 193, Jan/Feb 91
No innocent spouse relief for misreported land sale, 19 TL 25, Jul/Aug 90
Notarized ESOP sale statement is merely procedural, 19 TL 184, Nov/Dec 90
Paying interest before the underlying tax, 19 TL 66, Sep/Oct 90
Quarterly interest rates unchanged, 19 TL 193, Jan/Feb 91
Refund claim does not serve as protective election, 19 TL 184, Nov/Dec 90
Taxpayer assistance orders, 19 TL 193, Jan/Feb 91
What to propose (and what the Service will accept) for an offer in compromise, *by Edward I. Foster*, 19 TL 40, Jul/Aug 90

Qualified Plans

Benefit plans are becoming a major consideration in mergers and acquisitions, by Susan P. Serota and Sheldon A. Gamzon, 19 TL 74, Sep/Oct 90
Contributions to a profit-sharing plan must come from profits, 19 TL Cover 2, Sep/Oct 90
Disability permits unequal IRA distributions, 19 TL 308, Mar/Apr 91
Discharging is not a partial termination, 19 TL 372, May/Jun 91
Distributions in subsequent year eligible for lump-sum treatment, 19 TL Cover 2, Sep/Oct 90
Employee not contributing to plan avoids IRA limits, 19 TL 53, Jul/Aug 90
Employer cannot retroactively save excess contributions, 19 TL 65, Sep/Oct 90
Favorable treatment on fees for qualified plans, 19 TL 38, Jul/Aug 90
Grant date of options was offering date, 19 TL 180, Nov/Dec 90
Individually designed plan as SEP, 19 TL Cover 2, Sep/Oct 90
Loan programs enhance the appeal of qualified plans, *by John M. Wolff, Jr.*, 19 TL 338, May/Jun 91
Minimum plan participation requirements eased, *by Robert L. Albright*, 19 TL 160, Nov/Dec 90
Misinformation no excuse for participant, 19 TL 373, May/Jun 91
New procedure for certain qualified plan letters and new user fee schedule issued, 19 TL 54, Jul/Aug 90
New procedure for recovery of contributions, 19 TL 309, Mar/Apr 91
Nondiscrimination, minimum coverage rules modified, 19 TL 248, Jan/Feb 91
Nondiscrimination Regs., 19 TL 193, Jan/Feb 91
Pilot program examines terminations, 19 TL 249, Jan/Feb 91
Plan limits indexed for 1991 19 TL 257, Mar/Apr 91
Plan loans now subject to more restrictions on employer as well as participants, *by Pamela D. Perdue*, 19 TL 34, Jul/Aug 90
Plans must be amended to avoid age discrimination, *by Ray A. Knight and Lee G. Knight*, 19 TL 280, Mar/Apr 91
Reversions become more difficult, 19 TL 374, May/Jun 91
Rollover denied for plan distributions in escrow, 19 TL 249, Jan/Feb 91
Separate lines of business, 19 TL 257, Mar/Apr 91
SEPs are an easy alternative for cost-conscious employers, *by John J. Koresko, V*, 19 TL 218, Jan/Feb 91

Real Estate

Avoiding gain when mortgage payments cannot be met, *by Richard M. Plutzer*, 19 TL 288, Mar/Apr 91
Election rules for accelerated low-income housing, 19 TL 368, May/Jun 91
Employer-owned houses sold by relocation firm, 19 TL 240, Jan/Feb 91
Involuntary conversions, 19 TL 65, Sep/Oct 90
Like-kind exchanges restricted by two recent developments, liberalized by one, 19 TL 56, Jul/Aug 90
Like-kind Prop. Regs. create new safe harbors while adding complexities, *by Robert L. Sommers*, 19 TL 80, Sep/Oct 90
New reporting for mortgage interest, 19 TL 311, Mar/Apr 91
Real estate joint ventures need not be classified as passive activities, *by Moshe Metzger*, 19 TL 12, Jul/Aug 90
Real estate reporting expanded by new Regs., *by Kaplin S. Jones and Michael A. Shields*, 19 TL 324, May/Jun 91
Real estate reporting requirements expanded, 19 TL 10, Jul/Aug 90
Real estate taxes paid by insurance are not deductible, 19 TL 310, Mar/Apr 91
Rehab. credit allowed on assumed eligibility, 19 TL 310, Mar/Apr 91
Safe harbors added to like-kind exchange Prop. Regs., *by Jeremiah M. Long and Robert J. Shaw*, 19 TL 152, Nov/Dec 90
Settlement proceeds in lieu of sale are not taxable, 19 TL 240, Jan/Feb 91
SROs preclude co-op status, 19 TL 129, Nov/Dec 90
Subdividers may still add future costs to basis, 19 TL 368, May/Jun 91

S Corporations

Activity of sub terminates S parent's election, 19 TL 302, Mar/Apr 91
Basis and ownership cannot be decided in audit, 19 TL 182, Nov/Dec 90
Crummey trusts may be S shareholders, 19 TL 182, Nov/Dec 90
Divisive reorganizations of S corporations, 19 TL 2, Jul/Aug 90
Good cause will not excuse untimely S election, 19 TL 303, Mar/Apr 91
Harsh new Regs. may terminate many S election, *by Theodore B. Stone and Gary J. Gayer*, 19 TL 204, Jan/Feb 91
Joint trust as S shareholder, 19 TL 1, Jul/Aug 90
Limitations period applied at shareholder level, 19 TL 364, May/Jun 91
Management contract income not passive, 19 TL 244, Jan/Feb 91
S corporations allow flexibility in dealing with passive activities, *by Todd A. Behm*, 19 TL 332, May/Jun 91
S election made twice in three years, 19 TL 2, Jul/Aug 90
Single class of stock Regs., 19 TL 257, Mar/Apr 91
Skirting the 35-shareholder limitation, 19 TL 1, Jul/Aug 90
Small partnership exception applied to small S corporations, 19 TL 364, May/Jun 91

Trusts

Sprinkling trusts save taxes and offer flexibility, *by Gordon B. Wright*, 19 TL 146, Nov/Dec 90

AUTHOR INDEX

160 Robert L. Albright
332 Todd A. Behm
260 Rhoda C. Bolton
276 John J. Bowe
260 Robert J. Crnkovich
210 Stuart Duhl
164, 294 Robert W. Fisher
114 Nancy J. Foran
40 Edward I. Foster
74 Sheldon A. Gamzon
204 Gary J. Gayer
68 Carla A. Green
88 David D. Green
133 Robert Haran
358 Patrick Hennessee
354 Jerome S. Horvitz
358 Clifford Hutton
164, 294 John R. Jones, Jr.
324 Kaplin S. Jones
48 Robert T. Kelly, Jr.
28 David E. Kerestes
280, 346 Lee G. Knight
280, 346 Ray A. Knight
218 John J. Koresko, V
152 Jeremiah M. Long
102 Andrew J. Lubrano
12 Moshe Metzger
196 Eileen J. O'Connor
268 Thomas C. Pearson
34 Pamela D. Perdue
288 Richard M. Plutzer
44 George H. Rogers, III
140 Jordon Rosen
226 R. Wayne Saubert
260 John G. Schmalz
268 Dennis R. Schmidt
226 W. Eugene Seago
74 Susan P. Serota
354 Randall K. Serrett
88 Stephanie Shapkin
210 Donna M. Shaw
152 Robert J. Shaw
324 Michael A. Shields
358 Darlene A. Smith
106 John L. Snyder
80 Robert L. Sommers
204 Theodore B. Stone
230 Howard S. Sturm
114 Barbara A. Theisen
20 Judith A. Thorp
338 John M. Wolff, Jr.
146 Gordon B. Wright
96 John C. Zimmerman
4 James W. Zisa
196 Andrew E. Zuckerman